

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
VICTORIA DIVISION

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
TROY MORELAND, ASHLEY MORELAND,)
FIRST STATE BANCSHARES OF) Case No. 6:18-cv-00053
YOAKUM, INC., AND)
U.S. BANK AS TRUSTEE FOR MASTR)
ASSET-BACKED SECURITIES TRUST)
2006-HE4 MORTGAGE PASS-THROUGH)
CERTIFICATES, SERIES 2006-HE4,)
)
Defendants.)
)

UNITED STATES' FIRST AMENDED COMPLAINT

Plaintiff, United States of America, pursuant to 26 U.S.C., Sections 7401 and 7403, at the direction of the Attorney General of the United States, or his delegate, and at the request of the Secretary of the Treasury, or his delegate, files this Complaint against Defendant, Troy Moreland, and Ashley Moreland (the Moreland Defendants): (1) for a judgment against the Moreland Defendants for unpaid federal tax liabilities, (2) to foreclose federal tax liens against, and sell, certain real property located in Victoria County, Texas, owned by the Moreland Defendants, and (3) to obtain, if appropriate, the 10% surcharge available under sub-chapter B or C of the Federal Debt Collection Procedure Act.

JURISDICTION AND VENUE

1. This Court has jurisdiction of this action under 26 U.S.C. §§ 7402(a) and 7403 and 28 U.S.C. §§ 1331, 1340 and 1345.

THE PARTIES

2. Plaintiff is the United States of America.

3. Defendant, Troy Moreland, is the taxpayer owing taxes to the United States. He resides in Yoakum, Texas, which is within the jurisdiction of this Court.

4. Defendant, Ashley Moreland, the wife of Troy Moreland, is a taxpayer owing taxes to the United States. She resides in Yoakum, Texas, within the jurisdiction of this Court.

5. Defendant First State Bancshares of Yoakum, Inc. (“First State”) is joined as a defendant in accordance with 26 U.S.C. § 7403(b) because it may hold a mortgage lien on the real property upon which foreclosure is being requested. Defendant First State may be served by serving its registered agent and President, A.G. Hermann, III, at 402 West Grand Avenue, Yoakum, Texas, 77995.

6. Defendant U.S. Bank National Association, as Trustee for Mastr Asset-Backed Securities Trust 2006-HE4 Mortgage Pass-Through Certificates, Series 2006-HE4 (“U.S. Bank as Trustee”) is joined as a defendant in accordance with 26 U.S.C. § 7403(b) because it holds a mortgage lien on the real property upon which foreclosure is being requested.

COUNT I (JUDGMENT FOR TAX LIABILITY)

7. A delegate of the Secretary of the Treasury assessed against the Moreland Defendants for unpaid federal income tax (Form 1040), statutory additions, and interest on the dates and for the periods as follows:

Type of Tax	Tax Period	Date of Assessment	Unpaid Balance as of August 15, 2018	Date Notice of Federal Tax Lien Filed
Form 1040	2012	09-29-2014	\$34,047.63	04-18-2016
Form 1040	2013	11-03-2014	\$52,100.75	04-18-2016
Form 1040	2014	11-23-2015	\$46,318.81	04-18-2016
Total \$132,467.19				

[See Certificates of Assessments, Payments and Other Specified Matters (Form 4340), and Account Transcripts, for the Moreland Defendants for the years 2012, 2013, and 2014, attached as **Government Exhibits 1-3**]. These assessments were made against the Moreland Defendants based on their own voluntarily filed tax returns.

8. Despite having been given proper notice and demand for payment of the tax liabilities shown in paragraph 7, above, the Moreland Defendants have not fully paid the amounts due. The United States is therefore entitled to a judgment stating that the Moreland Defendants are liable to the United States for \$132,467.19, as of August 15, 2018, plus prejudgment and post judgment interest at the rates set forth in 26 U.S.C. §§ 6601 and 6621, 28 U.S.C. § 1961(c), until paid.

COUNT II (ENFORCEMENT OF TAX LIENS)

9. At the time of each of the above-described assessments, a federal tax lien arose, under 26 U. S. C. Section 6321, the tax liabilities and attached to all property or rights to property then owned, or thereafter acquired, by the Moreland Defendants for the unpaid income tax liabilities.

10. The Moreland Defendants are the owners of certain real property located at 369 Bruce Lane, Yoakum, Texas 77995 (“the Bruce Lane property”). In addition, Troy Moreland owns additional acreage that surrounds the Bruce Lane property. Upon information and belief, the total acreage of the Bruce Lane property and the surrounding acreage is approximately 25 acres. The warranty deeds issued to the Moreland Defendants for the Bruce Lane property and the surrounding acreage are attached as **Government Exhibits 4 – 5**.

11. The Internal Revenue Service recorded Notices of Federal Tax Lien against

Moreland Defendants in the Office of the County Clerk of Victoria County, Texas, with respect to the above described tax liabilities on April 18, 2016, and December 20, 2016.

12. Certified copies of the Notices of Federal Tax Lien are attached as **Government Exhibits 6 - 7**. The federal tax liens against the Moreland Defendants attach to and encumber the Bruce Lane property and the surrounding acreage.

13. As the tax liabilities remain unpaid, the federal tax liens should be foreclosed against the Moreland Defendant's interest in the real properties described in paragraph 10 above. Additionally, the Bruce Lane property and the surrounding acreage should be ordered sold free and clear of any rights, titles, liens, claims, or interests of any of the parties to this action with the proceeds of the sale being paid first to the costs of sale and then to the parties in the order of their priority of interest in the property.

14. Defendants First Share and U.S. Bank as Trustee may claim an interest in the Bruce Lane property and if so their priority must be determined.

COUNT III (FEDERAL DEBT COLLECTION PROCEDURE ACT)

15. 28 U.S.C. § 3011 authorizes the United States to recover a surcharge of 10% of the amount of the debt in the event the United States avails itself of the pre-judgment or post judgment relief as set forth in Subchapter B or C of the Federal Debt Collection Procedure Act, 28 U.S.C. §§ 3001 *et. seq.*, in order to cover the cost of processing and handling the litigation and enforcement under this chapter of the claim for such debt.

WHEREFORE, the United States of America requests that this Court:

a. Enter judgment in favor of the United States and against the Moreland Defendants for unpaid federal income tax liabilities for the years 2012, 2013, and 2014, in the amount of

\$132,467.19, as of August 15, 2018, plus prejudgment and post judgment interest at the rates set forth in 26 U.S.C. §§ 6601, 6621 and 28 U.S.C. § 1961(c) until paid;

b. Determine that the United States has valid and subsisting federal tax liens which attached to all of the property and rights to property of the Moreland Defendants, including, their interest in the real property described in paragraph 10, above;

c. Determine the priority of the interests of the parties in the subject real property described in paragraph 10, above;

d. Order that the United States' federal tax liens be foreclosed upon the real property described in paragraph 10, above, that the property be sold free and clear of any rights, titles, liens, claims, or interests of any of the parties to this action, and that the net proceeds of the sale be distributed to the parties in the order of their priority of interest in the property;

e. Order that, if the amounts distributed to the United States from the net proceeds of the sale of the real property described in paragraph 10 above are insufficient to satisfy fully the above-described tax liabilities, the United States have judgment for the deficiency against the Moreland Defendants; and

f. Award the United States such other and further relief as this Court deems just and proper, including, judgment for an amount equal to its costs incurred in this action and for any surcharge authorized by 28 U.S.C. § 3011.

RYAN K. PATRICK
United States Attorney

/s/ Moha P. Yepuri
MOHA P. YEPURI
Attorney, Tax Division
State Bar No. 24046651
U.S. Department of Justice
717 N. Harwood, Suite 400
Dallas, Texas 75201
(214) 880-9767
(214) 880-9741 (FAX)
Moha.P.Yepuri@usdoj.gov
ATTORNEYS FOR THE UNITED STATES

CERTIFICATE OF SERVICE

I certify that on November ____, 2018, the following persons have been served with a copy of the foregoing motion via email by the Court's ECF system:

Jeffrey Ray Seewald
McGlinchey Stafford, PLLC
1001 McKinney, Suite 1500
Houston, TX 77002

Amanda Goldstein
HICKS THOMAS LLP
700 Louisiana St., Suite 2000
Houston, TX 77002

Richard T Chapman
Anderson Smith et al
PO Box 1969
Victoria, TX 77902

/s/ Moha P. Yepuri
MOHA P. YEPURI

United States



of America

Department of the Treasury
Internal Revenue Service

Date: June 14, 2017

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certification of Assessments, Payments, and Other Specified Matters for Troy B. and Ashley G. Moreland, Social Security Numbers: [REDACTED] 1427 and [REDACTED] 6825, covering United States Individual Income Tax for the period ending December 31, 2012

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand,
and caused the seal of this office to be affixed, on the day
and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in blue ink that appears to read "Tracy Chadwick".

Tracy Chadwick
Chief, Accounting Operations



Catalog Number 19002E

Government
Exhibit

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY B & ASHLEY G MORELAND

EIN/SSN:

·1427
·6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2012

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT,	PAYMENT,	ASSESSMENT
		OTHER DEBITS (REVERSAL)	CREDIT (REVERSAL)	DATE (23C, RAC 006)

RETURN PREPARER TIN:
[REDACTED]

ADJUSTED GROSS INCOME
205,648.00

TAXABLE INCOME
134,244.00

SELF EMPLOYMENT TAX
17,218.00

08-30-2014 RETURN FILED & TAX ASSESSED 42,839.00 09-29-2014
18221-242-30308-4 201437

08-01-2012 ESTIMATED TAX DECLARATION 2,000.00

08-13-2013 RECEIVED POA/TIA

ESTIMATED TAX PENALTY 356.87 09-29-2014
20143705

LATE FILING PENALTY 9,188.77 09-29-2014
20143705

FAILURE TO PAY TAX
PENALTY 3,675.51 09-29-2014
20143705

INTEREST ASSESSED 2,235.96 09-29-2014
20143705

09-26-2014 PENDING INSTALLMENT
AGREEMENT

11-03-2014 OVERPAID CREDIT APPLIED 28,904.76
1040 201012

01-05-2015 MODULE BLOCKED OR
RELEASED FROM FEDERAL
PAYMENT LEVY PROGRAM

01-06-2015 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
LEVY NOTICE ISSUED

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY B & ASHLEY G MORELAND

EIN/SSN:

1427

6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 2012

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT ,	PAYMENT ,	ASSESSMENT
		OTHER DEBITS (REVERSAL)	CREDIT (REVERSAL)	DATE (23C, RAC 006)

01-06-2015 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
LEVY NOTICE ISSUED

01-16-2015 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
RETURN RECEIPT SIGNED

01-16-2015 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
RETURN RECEIPT SIGNED

09-26-2014 REVERSES PENDING
INSTALLMENT AGREEMENT

03-27-2015 PENDING INSTALLMENT
AGREEMENT

06-27-2015 REVERSES PENDING
INSTALLMENT AGREEMENT

08-22-2015 REVERSAL OF MODULE
BLOCKED FROM FEDERAL
PAYMENT LEVY PROGRAM

09-14-2015 MODULE IN FEDERAL PAYMENT
LEVY PROGRAM

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY B & ASHLEY G MORELAND

EIN/SSN:

1427

6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2012

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT ,	PAYMENT ,	ASSESSMENT
		OTHER DEBITS (REVERSAL)	CREDIT (REVERSAL)	DATE (23C, RAC 006)

09-04-2015 FEDERAL TAX LIEN

09-28-2015 FEES AND COLLECTION COSTS 62.00

09-08-2015 LIEN CDP NOTICE

INTEREST ASSESSED 20153805	915.82	10-12-2015
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FAILURE TO PAY TAX PENALTY 20153805	1,516.96	10-12-2015
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11-03-2014 OVERPAID CREDIT APPLIED 1040 201012	42.48
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04-15-2016 FEDERAL TAX LIEN

05-09-2016 FEES AND COLLECTION COSTS 104.00

04-19-2016 LIEN CDP NOTICE

05-01-2017 INITIAL LEVY ISSUED (EFFECTIVE 01-01-2017)
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09-29-2014 Statutory Notice of Balance Due

10-20-2014 Statutory Notice of Intent to Levy

10-12-2015 Statutory Notice of Balance Due

TROY B & ASHLEY G MORELAND

EIN/SSN:

1427
6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 2012

BALANCE 29,947.65

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:

PRINT NAME: Tracy Chadwick

TITLE: Chief, Accounting Operations

DELEGATION ORDER: WI-11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 06/14/2017

United States



of America

Department of the Treasury
Internal Revenue Service

Date: June 14, 2017

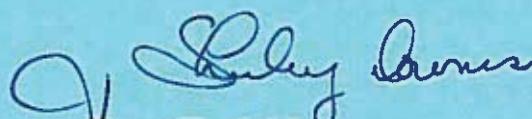
CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certification of Assessments, Payments, and Other Specified Matters for Troy B. and Ashley T. Moreland, Social Security Numbers: [REDACTED]-1427 and [REDACTED]-6825, covering United States Individual Income Tax for the period ending December 31, 2013

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand,
and caused the seal of this office to be affixed, on the day
and year first above written.

By direction of the Secretary of the Treasury:



Tracy Chadwick
Chief, Accounting Operations



Catalog Number 19002E

Government
Exhibit

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY B & ASHLEY T MORELAND

EIN/SSN:

1427

6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 2013

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT,	PAYMENT,	ASSESSMENT
		OTHER DEBITS (REVERSAL)	CREDIT (REVERSAL)	DATE (23C, RAC 006)

RETURN PREPARER TIN:
[REDACTED]

ADJUSTED GROSS INCOME

169,230.00

TAXABLE INCOME

107,867.00

SELF EMPLOYMENT TAX

18,884.00

09-26-2014 RETURN FILED & TAX ASSESSED 35,708.00 11-03-2014
76221-669-03898-4 201442

09-05-2013 RECEIVED POA/TIA

03-24-2014 EXTENSION OF TIME TO FILE
EXT. DATE 10-15-2014

ESTIMATED TAX PENALTY 641.00 11-03-2014
20144205

FAILURE TO PAY TAX 1,249.78 11-03-2014
PENALTY
20144205

INTEREST ASSESSED 597.77 11-03-2014
20144205

01-05-2015 MODULE BLOCKED OR
RELEASED FROM FEDERAL
PAYMENT LEVY PROGRAM

01-06-2015 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
LEVY NOTICE ISSUED

01-06-2015 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
LEVY NOTICE ISSUED

01-16-2015 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
RETURN RECEIPT SIGNED

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY B & ASHLEY T MORELAND

EIN/SSN: [REDACTED] 1427
[REDACTED] 6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 2013

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT,	PAYMENT,	ASSESSMENT
		OTHER DEBITS (REVERSAL)	CREDIT (REVERSAL)	DATE (23C, RAC 006)

01-16-2015 INTENT TO LEVY COLLECTION
 DUE PROCESS NOTICE
 RETURN RECEIPT SIGNED

03-27-2015 PENDING INSTALLMENT
 AGREEMENT

06-27-2015 REVERSES PENDING
 INSTALLMENT AGREEMENT

08-22-2015 REVERSAL OF MODULE
 BLOCKED FROM FEDERAL
 PAYMENT LEVY PROGRAM

09-14-2015 MODULE IN FEDERAL PAYMENT
 LEVY PROGRAM

09-04-2015 FEDERAL TAX LIEN

09-08-2015 LIEN CDP NOTICE

INTEREST ASSESSED 20153805	1,092.11	10-12-2015
FAILURE TO PAY TAX PENALTY 20153805	3,749.34	10-12-2015

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY B & ASHLEY T MORELAND

EIN/SSN: [REDACTED] 1427

6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 2013

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT,	PAYMENT,	ASSESSMENT
		OTHER DEBITS (REVERSAL)	CREDIT (REVERSAL)	DATE (23C, RAC 006)

04-15-2016 FEDERAL TAX LIEN

04-19-2016 LIEN CDP NOTICE

05-01-2017 INITIAL LEVY ISSUED
(EFFECTIVE 01-01-2017)

11-03-2014 Statutory Notice of Balance Due

11-24-2014 Statutory Notice of Intent to Levy

10-12-2015 Statutory Notice of Balance Due

FORM 4340 (REV. 01-2002)

PAGE 3

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY B & ASHLEY T MORELAND

EIN/SSN: [REDACTED] 1427
[REDACTED] 6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2013

BALANCE 43,038.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:

PRINT NAME: Tracy Chadwick

TITLE: Chief Accounting Operations

DELEGATION ORDER: WI-i1-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 06/14/2017

United States



of America

Department of the Treasury
Internal Revenue Service

Date: June 14, 2017

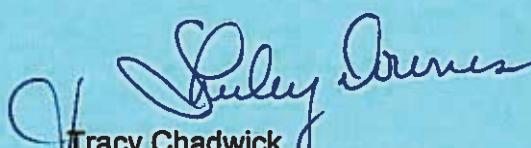
CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certification of Assessments, Payments, and Other Specified Matters for Troy and Ashley T. Moreland, Social Security Numbers: [REDACTED] 1427 and [REDACTED]-6825, covering United States Individual Income Tax for the period ending December 31, 2014

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand,
and caused the seal of this office to be affixed, on the day
and year first above written.

By direction of the Secretary of the Treasury:



Tracy Chadwick
Chief, Accounting Operations



Catalog Number 19002E

Government
Exhibit

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY & ASHLEY T MORELAND

EIN/SSN:

·1427

·6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2014

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT,	PAYMENT,	ASSESSMENT
		OTHER DEBITS	CREDIT	DATE (23C, (REVERSAL) (REVERSAL) RAC 006)

RETURN PREPARER TIN:


ADJUSTED GROSS INCOME
 168,036.00

TAXABLE INCOME
 95,615.00

SELF EMPLOYMENT TAX
 19,266.00

10-15-2015 RETURN FILED & TAX ASSESSED 32,835.00 11-23-2015
 76211-688-80016-5 201544

02-09-2015 RECEIVED POA/TIA

04-10-2015 EXTENSION OF TIME TO FILE
 EXT. DATE 10-15-201504-15-2015 EXTENSION OF TIME TO FILE
 EXT. DATE 10-15-2015

ESTIMATED TAX PENALTY 590.00 11-23-2015
 20154405

FAILURE TO PAY TAX 1,313.40 11-23-2015
 PENALTY
 20154405

INTEREST ASSESSED 604.60 11-23-2015
 20154405

02-29-2016 MODULE IN FEDERAL PAYMENT
 LEVY PROGRAM04-05-2016 INTENT TO LEVY COLLECTION
 DUE PROCESS NOTICE
 COLL DUE PROCESS NOTICE
 REFUSED/UNCLAIMED04-05-2016 INTENT TO LEVY COLLECTION
 DUE PROCESS NOTICE
 COLL DUE PROCESS NOTICE
 REFUSED/UNCLAIMED

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY & ASHLEY T MORELAND

EIN/SSN: [REDACTED] 1427
[REDACTED] 6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2014

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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04-05-2016 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
LEVY NOTICE ISSUED

04-05-2016 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
LEVY NOTICE ISSUED

04-15-2016 FEDERAL TAX LIEN

04-19-2016 LIEN CDP NOTICE

10-15-2016 AMENDED RETURN FILED
33277-708-00131-6

11-28-2016 MODULE REVERSED OUT OF
FEDERAL PAYMENT LEVY
PROGRAM

12-21-2016 AMENDED RETURN FILED
89277-758-09440-6

ADDITIONAL TAX ASSESSED 56254-437-05003-7 20170605	0.00	02-27-2017
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02-27-2017 MODULE IN FEDERAL PAYMENT
LEVY PROGRAM

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY & ASHLEY T MORELAND

EIN/SSN: [REDACTED]

1427

6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 2014

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT,	PAYMENT,	ASSESSMENT
		OTHER DEBITS (REVERSAL)	CREDIT (REVERSAL)	DATE (23C, RAC 006)

02-27-2017 INITIAL LEVY ISSUED
(EFFECTIVE 01-01-2017)

11-23-2015 Statutory Notice of Balance Due

12-14-2015 Statutory Notice of Intent to Levy

FORM 4340 (REV. 01-2002)

PAGE 3

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY & ASHLEY T MORELAND

EIN/SSN: 1427
6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2014

BALANCE 35,343.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:



PRINT NAME: Tracy Chadwick

TITLE: Chief, Accounting Operations

DELEGATION ORDER: WI-11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 06/14/2017

OFFICIAL RECORDS INSTRUMENT # 200610954 5 pgs

WARRANTY DEED

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OF THE FOLLOWING INFORMATION FROM THIS INSTRUMENT BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

DATE Aug 15, 2006

GRANTOR Ricardo Mares
RICARDO MARES and MARIA MARES

GRANTEE TROY B MORELAND and ASHLEY MORELAND

GRANTEE'S MAILING ADDRESS

369 Bruce Lane
VICTORIA, TX 77905

CONSIDERATION Ten Dollars and other valuable consideration

PROPERTY The following described Land

See EXHIBIT "A" hereto attached, SAVE AND EXCEPT that land shown on EXHIBIT "B" hereto attached

Together with and including all of the Grantor's right, title and interest in and to the rights and appurtenances in any way belonging or appurtenant to said Land, including, without limitation (i) any improvements on said Land, (ii) strips and gores, if any, adjacent or contiguous to the Land, (iii) any land lying in or under the bed of any street, alley, road, creek or stream running through, abutting or adjacent to the Land, (iv) any riparian rights appurtenant to the Land relating to surface or subsurface waters, and (v) easements, rights of ingress and egress and reversionary interests benefitting or serving the Land (the Land and other appurtenant rights being referred to herein as the "Property")

RESERVATIONS FROM AND EXCEPTIONS TO CONVEYANCE AND WARRANTY

This conveyance is subject to the following matters to the extent that such are presently in force and effect and affect the Property

- (1) All easements, rights-of-way and restrictive covenants, if any, of record with the County Clerk of the County in which the Property is located,
- (2) Taxes for the current year, the payment of which Grantee assumes,
- (3) All mineral estate reservations and conveyances (including assignments or reservations of royalty interests) by Grantor and by Grantor's predecessors in title as shown by the records of the County Clerk of the County in which the Property is located, and the rights of the owner of any portion of the mineral estate and the rights of any lessee or other person claiming an interest in oil, gas and other minerals under oil, gas and mineral leases or other documents as such is shown by the records of the County Clerk of the County in which the Property is located

GRANT OF PROPERTY

Grantor, for the Consideration and subject to the Reservations From and Exceptions to Conveyance and Warranty, GRANTS, SELLS, and CONVEYS to Grantee the Property, together with all and singular the rights and appurtenances thereto in any way belonging, to have and to hold unto Grantee, Grantee's heirs, executors, administrators, successors, and assigns forever. Grantor binds Grantor and Grantor's heirs, executors, administrators, and successors to warrant and forever defend

STEWART TITLE
OF VICTORIA, INC.
GF # 200610954

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on

October 25, 2017

Heidi Easley, County Clerk



Page 1 of 5

By Michelle Longoria Deputy

Michelle Longoria

Government
Exhibit

all and singular the Property to Grantee and Grantee's heirs, executors, administrators, successors and assigns against every person whomsoever lawfully claiming or to claim the same or any part thereof, except as to the Reservations From and Exceptions to Conveyance and Warranty

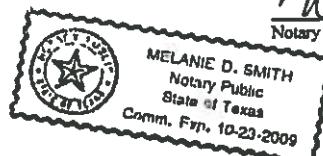
When the context requires, singular nouns and pronouns include the plural

Ricardo Mares
Ricardo Mares
Ricardo M.S.
Maria Mares
Maria Mares

STATE OF TEXAS

COUNTY OF Victoria

This instrument was acknowledged before me on the 15 day of Aug,
2006 by Ricardo Mares and Maria Mares
Ricardo Mares



Return to
Stewart Title Company of Victoria
115 W Santa Rose
Victoria, Texas 77901

GF No 26070773 MS

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on



October 25, 2017

Heidi Easley, County Clerk

By Michelle Longoria Deputy
Michelle Longoria

EXHIBIT 'A'

Being a 25.10 acre tract of land situated in the T. & N. O. Railroad Company Survey No. 10, Abstract 472, Victoria County, Texas, and being that same tract of land described as 25 acres as conveyed by Lee P. Nickel to Bruce Nickel according to instrument recorded in Volume 1015, Page 477 of the Deed Records of said County, said 25.10 acre tract of land being more fully described by metes and bounds in Deed of record in Volume 265, Page 01, Official Records, Victoria County, Texas.

Together with a twelve foot (12') easement for ingress and egress described in a deed from Ruby Lee Nickel to Lee P. Nickel, recorded in Volume 1015 Page 153 of the Deed Records of Victoria County, Texas.

All rights under four easement agreements in favor of Bruce Nickel from (1) Thomas L. Geistman, Jr. and Deena Geistman, recorded in Volume 264, Page 845, Official Records; (2) Carl Hewer and Cindy Hewer recorded in Volume 264, Page 858, Official Records; (3) Wilson W. Vowell and Mamie Vowell recorded in Volume 264, Page 852; (4) Sanford R. Brown and Nancy B. Brown recorded in Volume 264, Page 864; providing a forty foot (40') ingress and egress easement to the above 25.10 acres.

NOTE: The Company is prohibited from insuring the area or quantity of the land described herein. Any statement in the above legal description of the area or quantity of land is not a representation that such area or quantity is correct, but is made only for informational and/or identification purposes and does not override Item 2 of Schedule B hereof.

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on



October 25, 2017

Heidi Easley, County Clerk

Exhibit "B"

10.00 ACRE TRACT FIELDNOTE DESCRIPTION

STATE OF TEXAS

)

COUNTY OF VICTORIA

)

Being 10.00 acres situated in and a part of the T. & N.O. Railroad Survey No. 10, Abstract No. 472, Victoria County, Texas, and is a portion of that certain 25.10 acre tract recorded in Volume 265, Page 021 of the Official Records of Victoria County, Texas. This 10.00 acres is more fully described by metes and bounds as follows:

BEGINNING at a iron rod found for the South corner of this 10.00 acres, also being the South corner of said 25.10 acre tract, and the East corner of a 3.362 acre tract recorded in Instrument Number 200413555 of the Official Records of Victoria County, Texas;

THENCE, N 36°00'00" W (bearing reference line) with the common line of this tract, said 3.362 acre tract, a 9.09 acre tract recorded in Volume 2, Page 346 of the Official Records of Victoria County, Texas and a 12.50 acre tract recorded in Instrument No. 200003784 of the Official Records of Victoria County, Texas, a distance of 947.00 feet to a iron rod set for the West corner of this 10.00 acres;

THENCE, crossing said 25.10 acre tract as follows;

1. N 54°10'00" E a distance of 460.00 feet to a iron rod set for the North corner of this 10.00 acres;

2. S 36°00'00" E a distance of 947.45 feet to a iron rod set for the East corner of this 10.00 acres;

THENCE, S 54°30'36" W with the common line of this tract and a 25.00 acre tract recorded in Volume 1232, Page 119 of the Deed Records of Victoria County, Texas, a distance of 72.37 feet to a iron rod found for a corner of this 10.00 acres;

THENCE, S 54°10'00" W with the common line of this tract and a 4.21 acre tract recorded in Volume 1327, Page 853 of the Deed Records of Victoria County, Texas, also being the Northwest line of Bruce Lane (a 12' foot wide ingress and egress easement, Volume 1015, Page 153, Deed Records) a distance of 387.63 feet to the PLACE OF BEGINNING; CONTAINING within these metes and bounds 10.00 acres.

A survey plat accompanies this description

The foregoing FIELDNOTE DESCRIPTION was prepared from an on the ground survey made under my direction and supervision on August 10, 2006, and bearings are based on a deed recorded in Volume 265, Page 021 of the Official Records of Victoria County, Texas.


Dennis J. Ellis
Registered Professional
Land Surveyor
Texas No. 4736

8/11-06
Date

7 1 1990 11:11:00 AM - CALIFORNIA STATE LIBRARY

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on



October 25, 2017

Heidi Easley, County Clerk

By 
Page 4 of 5 Deputy
Michelle Longoria

FILED AND RECORDED
OFFICIAL PUBLIC RECORDS

Val D. Huvar
2006 AUG 16 04:29 PM 200610954
RONNIED \$23.00
VAL D. HUVAR, COUNTY CLERK
VICTORIA COUNTY, TEXAS

Ret to Troy Moreland
369 Bruce
Yoakum TX 77995

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on



October 25, 2017

Heidi Easley, County Clerk

OFFICIAL RECORDS INSTRUMENT # 200610955 4 pgs

GENERAL WARRANTY DEED

THAT RICARDO MARES and spouse, MARIA MARES heremaster referred to as "Grantor" (whether one or more), for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10 00) and other good and valuable consideration to Grantor in hand paid by TROY MORELAND, A MARRIED MAN, heremaster referred to as "Grantee" (whether one or more), the receipt and sufficiency of which are hereby acknowledged and confessed, and for the further consideration of the execution and delivery by said Grantee of one certain Promissory Note in the original principal sum of ONE HUNDRED FIFTY THOUSAND AND 00/100 DOLLARS (\$150,000 00), bearing even date herewith, payable to the order of DECISION ONE MORTGAGE COMPANY, LLC, hereinmaster called "Mortgagor", bearing interest at the rate therein provided, said Note containing an attorney's fee clause and various acceleration of maturity clauses in case of default, and being secured by Vendor's Lien and Superior Title retained hereon in favor of said Grantor and assigned to Mortgagor, and also being secured by a Deed of Trust of even date herewith from Grantee to GEORGE M SHANKS, JR., Trustee, and

WHEREAS, Mortgagor has, at the special instance and request of Grantee, paid to Grantor a portion of the purchase price of the property hereinafter described, as evidenced by the above described Promissory Note, said Vendor's Lien and Superior Title against said property securing the payment of said Promissory Note are hereby assigned, transferred and delivered, without recourse, to Mortgagee, Grantor hereby conveying to said Mortgagor the said Superior Title to said property, subrogating said Mortgagor to all rights and remedies of Grantor in the premises by virtue of said liens,

And Grantor has GRANTED, SOLD AND CONVEYED, and by these presents does GRANT, SELL AND CONVEY, unto said Grantee, the following described real property, to-wit:

SEE EXHIBIT 'A' ATTACHED HERETO AND MADE A PART
HEREOF FOR ALL PURPOSES.

TO HAVE AND TO HOLD the above described premises, together with all and singular the rights and appurtenances thereto in anywise belonging unto said Grantee, his heirs and assigns, FOREVER Grantor does hereby bind himself, his heirs, executors and administrators, TO WARRANT AND FOREVER DEFEND all and singular the said premises unto the said Grantee, his heirs and assigns, against every person whomsoever lawfully claiming, or to claim the same, or any part thereof

This Deed is executed, delivered and accepted subject to all and singular any liens securing the payment of any debt created or assumed in connection herewith if such liens are described herein, ad valorem taxes for the current and all subsequent years, subsequent assessments for prior years due to changes in land usage or ownership, zoning ordinances, utility district assessments and standby fees, if any, applicable to and enforceable against the above described property, and all valid utility easements created by the dedication deed or plat of the subdivision in which said real property is located, covenants, restrictions common to the platted subdivision in which said real property is located, mineral reservations, maintenance fund liens, if any, applicable to and enforceable against the above described property as shown by the records of the County Clerk of the County in which said real property is located, and any title or rights asserted by anyone, including, but not limited to, persons, corporations, governments or other entities to tidelands, or lands comprising the shores or beds of navigable or perennial rivers and streams, lakes, bays, gulfs or oceans, or to

Page 1 of 2 Pages

STEWART & STEWART LTD 2320060784930 CM
OF VICTORIA, INC.
GF #26070773

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on



October 25, 2017

Heidi Easley, County Clerk

Deputy

Government Exhibit

5

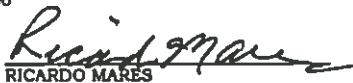
any land extending from the line of the harbor or bulkhead lines as established or changed by any government or to filled-in lands, or artificial islands, or to riparian rights or other statutory water rights, or the rights or interests of the State of Texas or the public generally in the area extending from the line of mean low tide to the line of vegetation or the right of access thereto, or right of easement along and across the same, if any, applicable to and enforceable against the above described property

But it is expressly agreed that the Grantor herein reserves and retains for himself, his heirs and assigns, a VENDOR'S LIEN, as well as the Superior Title, against the above described property, premises and improvements, until the above described Promissory Note and all interest thereon have been fully paid according to the terms thereof, when this Deed shall become absolute

The contract between Grantor as the seller and Grantee as the buyer may contain limitations as to warranties, to the extent said contract provides for such limitations to survive this conveyance they shall be deemed incorporated herein by reference. The warranty of title contained in this deed is hereby expressly excluded from the limitations referenced in this paragraph

WHEN this Deed is executed by more than one person, or when the Grantee is more than one person, the instrument shall read as though pertinent verbs, nouns and pronouns were changed correspondingly, and when executed by or to a legal entity other than a natural person, the words "heirs, executors and administrators" or "heirs and assigns" shall be construed to mean "successors and assigns". Reference to any gender shall include either gender and, in the case of a legal entity other than a natural person, shall include the neuter gender, all as the case may be

DATED the 15 day of AUGUST, 2006

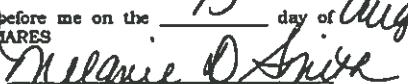

RICARDO MARES


MARIA MARES

Grantee's Mailing Address
369 BRUCE LANE
VICTORIA, TEXAS 77905

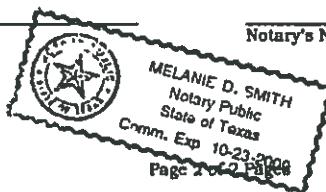
THE STATE OF TEXAS §
COUNTY OF VICTORIA §

This instrument was acknowledged before me on the 15 day of Aug,
, 2006 by RICARDO MARES and MARIA MARES


NOTARY PUBLIC

My commission expires

Notary's Name (printed)



D1 MORELAND 330060788930 CM cm

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on



October 25, 2017

Heidi Easley, County Clerk

By Michelle Longoria Deputy
Michelle Longoria

Page 2 of 4

Exhibit "A"

10.00 ACRE TRACT FIELDNOTE DESCRIPTION

STATE OF TEXAS

)

COUNTY OF VICTORIA

)

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BEGINNING at a iron rod found for the South corner of this 10.00 acres, also being the South corner of said 25.10 acre tract, and the East corner of a 3.362 acre tract recorded in Instrument Number 200413555 of the Official Records of Victoria County, Texas;

THENCE, N 36°00'00" W (bearing reference line) with the common line of this tract, said 3.362 acres tract, a 9.09 acre tract recorded in Volume 2, Page 346 of the Official Records of Victoria County, Texas and a 12.50 acre tract recorded in Instrument No. 200003784 of the Official Records of Victoria County, Texas, a distance of 947.00 feet to a iron rod set for the West corner of this 10.00 acres;

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THENCE, S 54°30'36" W with the common line of this tract and a 25.00 acre tract recorded in Volume 1232, Page 119 of the Deed Records of Victoria County, Texas, a distance of 72.37 feet to a iron rod found for a corner of this 10.00 acres;

THENCE, S 54°10'00" W with the common line of this tract and a 4.21 acre tract recorded in Volume 1327, Page 853 of the Deed Records of Victoria County, Texas, also being the Northwest line of Bruce Lane (a 12' foot wide ingress and egress easement, Volume 1015, Page 153, Deed Records) a distance of 387.63 feet to the PLACE OF BEGINNING; CONTAINING within these metes and bounds 10.00 acres.

A survey plat accompanies this description

The foregoing FIELDNOTE DESCRIPTION was prepared from an on the ground survey made under my direction and supervision on August 10, 2006, and bearings are based on a deed recorded in Volume 265, Page 021 of the Official Records of Victoria County, Texas.


Dennis J. Ellis
Registered Professional
Land Surveyor
Texas No. 4736


871-05
Date

7 . 14 NO. 394 ON AUG. 19, 2006 11:15AM NEW MELL MALL BLD - RECORDS UNIT

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on



October 25, 2017

Heidi Easley, County Clerk

By 
Michelle Longoria

Deputy

FILED AND RECORDED
OFFICIAL PUBLIC RECORDS

Val D Huvar
2006 AUG 16 04:29 PM 200610955
RONNIED \$19.00
VAL D. HUVAR, COUNTY CLERK
VICTORIA COUNTY, TEXAS

Ret to: Troy Moreland
369 Bruce Ln
Yoakum TX 77995

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on



October 25, 2017

Heidi Easley, County Clerk

By

Michelle Longoba

Deputy

Page 1 of 2

5216



2 pgs

201604155

FTL

Form 668 (Y)(c)
(Rev. February 2004)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #5
Lien Unit Phone: (800) 913-6050

Serial Number

For Optional Use by Recording Office

207073716

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer TROY & ASHLEY T MORELAND

Residence 369 BRUCE LN
YOAKUM, TX 77995-6611

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is filed by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2012	XXX-XX-1427	09/29/2014	10/29/2024	29843.65
1040	12/31/2013	XXX-XX-1427	11/03/2014	12/03/2024	43038.00
1040	12/31/2014	XXX-XX-1427	11/23/2015	12/23/2025	35343.00

Place of Filing

VICTORIA COUNTY
VICTORIA, TX 77901

Total \$ 108224.65

This notice was prepared and signed at NASHVILLE, TN, on this,

the 06th day of April, 2016.

Signature *Chery Cordero*
for F STEWARTTitle
REVENUE OFFICER
(512) 339-5537

25-08-2109

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 80025X

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on

October 25, 2017

Heidi Easley, County Clerk



By

Michelle Longoria

Deputy

Page 1 of 2

Government
Exhibit

6

FILED AND RECORDED
OFFICIAL PUBLIC RECORDS

✓ Filed and Returned to
INTERNAL REVENUE SERVICE
STOP 8420G
PO BOX 145595
CINCINNATI, OH 45250-9734


Heidi Easley, County Clerk
Victoria County Texas

April 18, 2016 04:51:08 PM

JWILLIAMS FEE: \$21.00
FTL 201604155

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on



October 25, 2017

Heidi Easley, County Clerk

By 
Michelle Longoria Deputy

Page 1 of 2

2 pgs
FTL

201613885

11874

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax LienForm 668 (Y)(c)
(Rev. February 2004)Area:
SMALL BUSINESS/SELF EMPLOYED AREA #5
Lien Unit Phone: (800) 913-6050

Serial Number

241693216

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer TROY & ASHLEY T MORELAND

Residence 369 BRUCE LN
YOAKUM, TX 77995-6611

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is filed by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2015	XXX-XX-1427	11/21/2016	12/21/2026	6222.18

Place of Filing

VICTORIA COUNTY
VICTORIA, TX 77901

Total \$ 6222.18

This notice was prepared and signed at NASHVILLE, TN, on this,the 13th day of December, 2016.Signature Chery Cordero
for F STEWARTTitle
REVENUE OFFICER
(512) 339-5537

25-08-2109

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part I - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on



October 25, 2017

Heidi Easley, County Clerk

By

Deputy

Page 1 of 2

Michelle Longoria

Government
Exhibit

7

Page 2 of 2

✓ Filed and Returned to
INTERNAL REVENUE SERVICE
STOP 8420G
PO BOX 145595
CINCINNATI, OH 45250-9734

FILED AND RECORDED
OFFICIAL PUBLIC RECORDS

Heidi Easley

Heidi Easley, County Clerk
Victoria County, Texas

December 20, 2016 01:51:55 PM

JWILLIAMS FEE: \$21.00 201613885
FTL

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on



October 25, 2017

Heidi Easley, County Clerk

By *Melomoria* Deputy
Michelle Longoria